

Circular

Istanbul, 14 April 2020

Circular No: 53

Subject: Approval of the Protocol amending the Turkey-Ukraine Double Taxation Treaty endorsed.

The approval of the Protocol amending the Turkey-Ukraine Double Taxation Treaty sealed between the governments of the Republic of Turkey and Ukraine has been endorsed through the Decision no.7234 published in the Official Gazette dated 14 April 2020.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.